

REVENUE DEPARTMENT[701]

Adopted and Filed

Pursuant to the authority of Iowa Code chapter 17A and sections 421.14, 421.17, 425.8, 425.37, 426A.7, 427.1(19), and 428A.11, the Department of Revenue hereby amends Chapter 71, “Assessment Practices and Equalization,” Chapter 72, “Examination and Certification of Assessors and Deputy Assessors,” Chapter 73, “Property Tax Credit and Rent Reimbursement,” Chapter 74, “Mobile, Modular, and Manufactured Home Tax,” and Chapter 75, “Property Tax Administration,” rescinds Chapter 78, “Property Tax Exemptions,” and amends Chapter 79, “Real Estate Transfer Tax and Declarations of Value,” Chapter 80, “Property Tax Credits and Exemptions,” Chapter 120, “Organization and Operation,” Chapter 123, “Certification,” and Chapter 124, “Courses,” Iowa Administrative Code.

Notice of Intended Action was published in IAB Vol. XXXI, No. 18, p. 1870, on February 25, 2009, as **ARC 7592B**.

These amendments clean up various provisions in existing rules.

These amendments are identical to those published under Notice of Intended Action.

These amendments will become effective May 27, 2009, after filing with the Administrative Rules Coordinator and publication in the Iowa Administrative Bulletin.

These amendments are intended to implement Iowa Code chapters 404, 405, 425, 426A, 427, 427A, 427B, 427C, 428, 428A, 435, and 441.

EDITOR’S NOTE: Pursuant to recommendation of the Administrative Rules Review Committee published in the Iowa Administrative Bulletin, September 10, 1986, the text of these amendments [amend Chs 71 to 75, 79, 80, 120, 123, 124; rescind Ch 78] is being omitted. These amendments are identical to those published under Notice as **ARC 7592B**, IAB 2/25/09.

[Filed 4/3/09, effective 5/27/09]

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[For replacement pages for IAC, see IAC Supplement 4/22/09.]